



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

April 22, 2020

Latasha Malone-Brown, Chairman of the Board
Alpha and Omega Nutrition Program, Inc.
2887 South Mendenhall Road, Suite 4
Memphis, Tennessee 38115

Dear Ms. Malone-Brown,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring limited review of the Child and Adult Care Food Program (CACFP) at Alpha and Omega Nutrition Program, Inc. Application Agreement number 00085, on March 12-13, 2020. The purpose of this review was to follow up on a childcare services complaint regarding The Gentlemen and Ladies Academy Inc. Daycare, a feeding site sponsored by Alpha and Omega Nutrition Program, Inc., to determine the validity of complaint, and whether The Gentlemen and Ladies Academy Inc. Daycare complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts and applicable Federal and State regulations.

Important COVID-19 note: Due the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfasts, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

During our review, we inspected documents including but not limited to participants enrollment information and meal count sheets; assessed compliance with civil rights requirements; observed a childcare center lunch meal service on November 18, 2019, and an at-risk supper

meal service on November 19, 2019; observed a childcare center p.m. supplement on December 9, 2019, and an at-risk supper meal service on December 11, 2019.

Based on our limited and specific review of the The Gentlemen and Ladies Academy Inc. Daycare we were unable to sustain the complaint, however, our review disclosed the following deficiencies:

1. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly

Condition

The Gentlemen and Ladies Academy, Inc. Daycare

The number of participants reported in the free category was over-reported by one participant.

There were 127 participants reported on the Claim for Reimbursement. However, based on our review of the Sponsor's records, we found there were 126 participants enrolled in the program at The Gentlemen and Ladies Academy, Inc.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure the number of participants is reported accurately.

2. The Sponsor reported meal counts incorrectly

Condition

The Gentlemen and Ladies Academy, Inc. Daycare

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported 2,059 breakfast meals, 1,085 lunch meals and 1,975 supplement meals served. However, based on our review of available documents, we found there were 2,059 breakfast meals, 1,082 lunch meals and 1,974 supplements served.

As a result, three lunch meals and one supplement claimed for reimbursement were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure claims for reimbursement are completed accurately and based on supporting documentation.

3. The Sponsor reported the number of attendance days incorrectly

Condition

The Gentlemen and Ladies Academy, Inc. Daycare

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported 2,114 participant days for The Gentlemen and Ladies Academy Inc. Daycare. However, we found that there were 2,111 participant days.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim."

Recommendation

The Sponsor should ensure attendance is reported accurately and based on supporting documentation.

4. The sponsored site served meals outside of the approved serving time

Condition

We conducted an unannounced on-site visit to observe a P.M. Supplement service on December 9, 2019, at The Gentlemen and Ladies Academy Inc. Daycare. we observed the supplement was served outside of the meal service time approved in TIPS. The observed Supplement service began at 5:34 p.m. The approved meal service time listed in TIPS was from 5:00PM until 5:30PM.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, "Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20...."

Title 7 of the Code of Federal Regulations, Section 226.17(b)(9) states, "Each child care center must maintain daily records of the time of service meal counts by type (breakfast, lunch, supper, and snacks) served to enroll children, and to adults performing labor necessary to the foodservice."

Recommendation

The Sponsor should ensure meals are served during the approved meal service time.

5. The sponsored site provided a meal that did not meet USDA meal pattern requirements during an observed meal

Condition

We observed a lunch meal service at The Gentlemen and Ladies Academy, Inc. Daycare on November 18, 2019. The meal served included fish sticks, wheat bread, noodles, tropical fruit, and milk. There was no vegetable component served.

After a review of November 18, 2019 meal count records, we noted that the meals were not claimed by the Sponsor and therefore there were no disallowances.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(c)(2) states, "Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals."

Recommendation

The Sponsor should ensure menus meet the USDA meal pattern requirements.

Technical Assistance Provided

Technical assistance was provided regarding approved meal service times and USDA meal pattern requirements.

Disallowed Meals Cost

The disallowed meals cost associated with the findings above is below the DHS threshold for repayment.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,

Sam O. Alzoubi

Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Shedron Davis, Executive Director, Alpha and Omega Nutrition Program, Inc.
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child, and Adult Care Food Program
Marty Widner, Program Specialist, Child, and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT A

Verification of CACFP Sponsor of Affiliated & Unaffiliated Centers Claim

Sponsor: Alpha & Omega Nutrition Program, Inc.

Review Month/Year: December 2019

Total Amount of Reimbursement to Sponsor for Sites: \$41,766.59

Amount of CIL Included with Reimbursement: \$1,934.44

Total Sponsor Meal Payment Centers: \$33,391.18

Total Administrative Payment withheld: \$8,375.41

*Reimbursement amount includes additional funds for revised claim adjustments from October 2019 and November 2019 per the TIPS claim for reimbursement summary.

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Attendance	11,131	11,128
Number of Breakfast Meals Served	9,017	9,017
Number of Lunch Meals Served	8,121	8,118
Number of Supper Meals Served	24	24
Number of Supplements Served	9,811	9,810
Number of Participants in Free Category	472	471
Number of Participants in Reduced-Price Category	97	97
Number of Participants in Paid Category	202	202
Total Number of Participants	771	770

EXHIBIT B**Verification of Affiliated & Unaffiliated Sponsored Center Data**

Center: The Gentlemen and Ladies Academy Inc, Daycare
Reimbursement Paid by Sponsor: \$5,144.44

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	2,114	2,111
Number of Breakfast Meals Served	2,059	2,059
Number of Lunch Meals Served	1,085	1,082
Number of Supplements Served	1,975	1,974
Number of Participants in Free Category	98	97
Number of Participants in Reduced-Price Category	16	16
Number of Participants in Paid Category	13	13
Total Number of Participants	127	126

EXHIBIT C**Verification of CACFP Sponsor of At-Risk Meals Program****Total Amount of Reimbursement to Sponsor for Sites: \$15,717.13****Amount of CIL Included with Reimbursement: \$862.84****Total Sponsor Meal Payment Centers: \$14,083.45****Total Administrative Payment withheld: \$1,633.68**

*Reimbursement amount includes additional funds for revised claim adjustments from October 2019 and November 2019 per the TIPS claim for reimbursement summary.

Program Area	Reported on Claim	Verified by Monitoring Review
Number of Sites	XXXXXXXX	5
Total Attendance	3,770	3,770
Number of Breakfasts Served	20	20
Number of Supplements Served	2,584	2,584
Number of Suppers Served	3,633	3,633

EXHIBIT D**Verification of At-Risk Afterschool Meals Program Individual Site Review Data****Site: The Gentlemen and Ladies Academy Inc. Daycare****Reimbursement Paid by Sponsor: \$3,585.54**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	18	18
Total Attendance	987	987
Number of Supper Meals Served	923	923
Total Amount of Food Costs	XXXXXXXX	See Exhibit B
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	See Exhibit B